WEBAO 1541

POINT FOUNDATION
FEDERAL & CALIFORNIA EXEMPT ORGANIZATION
TAX RETURNS & REGISTRY OF CHARITABLE TRUSTS
1986

VINCENT + ROSE INC.
CERTIFIED
PUBLIC ACCOUNTANTS

WHOLE EARTH REVIEW
27 GATE FIVE ROAD, SAUSALITO, CA 94965 (415) 332-1716

12/28/87
S/W Terry.
Sent in copy in response to "final warning"

December 28, 1987

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

Dear Sirs:

Enclosed please find a copy of Form CT-2 for Point Foundation, (FEIN #94-2147154 and state Organization #D-0546604), for the year ended Dec. 31, 1986.

The original was mailed to your offices November 13th. I am concerned about receiving a "final warning" because we have responded to all prior correspondence.

We filed for an extension in May 1987 and received an extension to November 15th. When we received an initial warning about delinquency in August, our accountant sent a copy of the approved extension with a cover letter explaining the situation. I have included a copy of that correspondence.

I am concerned that the reports we are filing are not being correctly matched with the records you have for us. I have included all relevant ID numbers in this letter and on our filings. Please make every effort to find out why our information is not being properly processed. We certainly are not in violation of your statutes and should not be liable for any assessments, costs or fines. And we certainly should not lose our charitable exemption.

Please call me if you have any questions or if there is any information that is missing. I believe we are in compliance with your filing requirements.

Sincerely,

Cynthia Fugett

Cynthia Fugett
Secretary/Treasurer
Point Foundation

enclosures

CCF:s

Ronald Vincent, CPA
Thomas Rose, CPA

VINCENT + ROSE INC.
CERTIFIED
PUBLIC ACCOUNTANTS

3120 Telegraph Avenue, Suite 8
Berkeley, California 94705
(415) 540-6714

AUG 11 1987

August 10, 1987

Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470

Re: Point Foundation
EIN 94-2147154

Dear People:

We have received your warning of delinquency for failure to file a Periodic Report. Enclosed please find our approved application for extension and your warning notice.

It appears our client's extension was not properly matched up with your records. I hope this clears up the matter.

Sincerely,

Joyce Boyd,CPA
Vincent + Rose, Inc.
Certified Public Accountants

cc: Point Foundation

REGISTRY OF CHARITABLE TRUSTS
P.O. BOX 903447
SACRAMENTO, CALIFORNIA 94203-4470
TELEPHONE: (916) 445-2021

AUG 3 1987

WARNING OF DELINQUENCY

We have not received your PERIODIC REPORT (Form CT-2 with the REQUIRED IRS Form attached). Failure to file this report within 4½ months after the last date of your annual accounting period is a violation of Government Code Section 12586.

Continued neglect of this routine annual filing requirement will cause disallowance of your tax exemption and the assessment of a $200 MINIMUM TAX. This tax cannot be waived after it is assessed for non-compliance.

The officers responsible for failure to file the report will be personally liable to the organization to obtain reinstatement of tax exemption.

Please send the delinquent Periodic Report promptly, with this warning attached, to assure proper credit and avoid penalty.

CT-52 (7-86)

86 41287

TAXPAYER'S COPY

GISTRY OF CHARITABLE TRUSTS
. BOX 13447
CRAMENTO, CALIFORNIA 95813

TELEPHONE: (916) 445-2021

May 15, 1987

No prior record of this organization appears on our records. It appears this organization has not complied with the registration requirement of the Uniform Supervision of Trustees for Charitable Purposes Act. Please furnish us with the completed Periodic Report to the Attorney General (Forms CT-2 and IRS form 990):

(1) A copy of the Articles of Incorporation or other founding documents for unincorporated organizations
(2) A copy of this approved extension

Point Foundation
% Vincent & Rose Inc
3120 Telegraph Ave #8
Berkeley, Ca. 94705

YOUR REQUEST FOR AN EXTENSION OF TIME IS APPROVED.
11/15/87
Registry of Charitable Trusts
Office of the Attorney General

CT-61 (8-76)

LR

Form **2758**
(Rev. October 1983)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File

U.S. Partnership, Fiduciary, and Certain Exempt Organization Returns

▶ **File a separate application for each return.**

OMB No. 1545-0148

Please type or print. File the original and one copy by the due date for filing your return. (See instructions on back.)

Name: POINT FOUNDATION

Number and street: C/O VINCENT + ROSE, INC. 3120 TELEGRAPH AVENUE, #8

City or town, State, and ZIP code: BERKELEY, CA 94705

Employer identification number: 94-2147154

(See back for filing instructions. S corporations filing Form 1120S, political or exempt organizations filing Form 1120-POL, corporate exempt organizations filing Form 990-T, or farmers' cooperative associations filing Form 990-C, use Form 7004.)

1 An extension of time until November 15, 1987 is requested in which to file (check only one):

☐ Form 1065 ☐ Form 1041-A ☐ Form 5227 ☐ Form 990-PF ☐ Form 990-BL
☐ Form 1041 (estate) ☐ Form 3520-A ☐ Form 990 ☐ Form 990-T (other than 401(a) trust) ☐ Form 6069
☐ Form 1041 (trust) ☐ Form 4720 ☐ Form 990-T (401(a) trust) ☒ CT-2

Check here ▶ ☐, if organization does not have an office or place of business in the United States.

2 For calendar year 19 86, or other tax year beginning _____ and ending _____

3 Has an extension of time to file been previously granted for this tax year? . . . . . ☐ Yes ☒ No

4 State in detail why you need the extension.

Information needed to complete the return has not been received.
Information will be received in time to complete return by November 15, 1987.

5a If this form is for Form 1041, 4720, 5227, 6069, 990-BL, 990-PF, or 990-T, enter the total tax estimated to be due on the return . . . . . $ NONE

b If an estate, enter at least 1/4 of the amount on line 5a and pay with this form . . . . . $

c All others, enter the total amount on line 5a and pay with this form . . . . . $ NONE

Caution: *Interest will be charged on any tax not paid by the regular due date of the returns filed on forms listed on line 5a above until the tax is paid.*

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ▶ [signature], CPA Date ▶ 5/13/87

Note: *The person who signs this form may be: (1) a partner filing Form 1065 or 6069; (2) a fiduciary, trustee, or an officer representing the fiduciary or trustee filing Form 1041, 1041-A, 4720, or 5227; (3) a fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Form 990, 990-PF, 990-T, or 990-BL; (4) a principal officer of a corporate organization filing Form 4720, 990, 990-PF, or 6069; (5) an attorney or certified public accountant qualified to practice before the IRS; (6) a foundation manager, trustee, or disqualified person filing Form 4720 or 990-BL for their own liability; (7) a person enrolled to practice before the IRS; (8) a person holding a power of attorney; (9) a grantor or transferor filing Form 3520-A; or (10) an individual filing Form 6069.*

IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

☐ We **HAVE** approved your application. (Please attach this form to your return.)

☐ We **HAVE NOT** approved your application. (Please attach this form to your return.)

However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of your return, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

☐ We **HAVE NOT** approved your application.

After considering your reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other _____

_____ Director

By: _____

_____ Date

For Paperwork Reduction Act Notice, see back of form.

Ronald Vincent, CPA
Thomas Rose, CPA

VINCENT + ROSE INC.
CERTIFIED PUBLIC ACCOUNTANTS

3120 Telegraph Avenue, Suite 8
Berkeley, California 94705
(415) 540-6714

November 11, 1987

Point Foundation
27 Gate 5 Road
Sausalito, CA 94965

Dear Cindy,

Attached are the Annual Exempt Organization Information Returns for Point Foundation for the Year Ended December 31, 1986 as follows:

FORM NO.	RETURN	FINAL FILING DATE	PAYMENT DUE
990	U.S.	11/16/87 ✓ 11/13	NONE
990-T	U.S.	11/16/87 ✓ 11/13	$(1012) Rcvd 1/6/88 # 11065.14
109	California	11/16/87 ✓ 11/13	$(439) Rcvd 12/19/88
199	California	11/16/87 ✓ 11/13	$ 10 Pd CK # 6756
CT-2	California	11/16/87 ✓ 11/13	NONE

Point Foundation's estimated payments for the Year Ended December 31, 1987 are fully paid.

FILING INSTRUCTIONS

The original of each return must be signed as indicated on the form,dated and filed on or before the final filing date.

U.S. Forms 990 and 990-T should be filed with the Internal Revenue Service, Ogden, Utah 84021.

California Forms 199 and 109 should be filed with the Franchise Tax Board, P.O. Box 942857, Sacramento, CA 94257-0501

California Form CT-2 should be filed with the Registry of Charitable Trusts, P.O. Box 903447, Sacramento, CA 94203-4470

If you have any questions, please call our office.

Sincerely,

Vincent + Rose Inc.

Vincent + Rose, Inc.
Certified Public Accountants

FORM **CT – 2** (REV. 12-86)
MAIL TO:
Registry of Charitable Trusts
P.O. Box 903447
Sacramento, CA 94203-4470
Telephone (916) 445-2021

PERIODIC REPORT

TO ATTORNEY GENERAL OF CALIFORNIA

Section 12586, California Government Code

Failure to file this report by the 15th day of the fifth month after the close of your accounting period may result in the disallowance of your tax exemption and the assessment of a minimum tax of $200.

ACCOUNTING PERIOD — For the Year Beginning JANUARY 1, 1986 and Ending December 31, 1986

If address changed ckeck here . . . ▶ ☐ and show changes below ▼

State Charity registration number CT

Name of organization
10497 YEAR ENDED DEC 31, 1986 L

POINT
27 GATE 5 ROAD
SAUSALITO CA 94965

Corporate or Organization No. D-0546604

	Yes	No
A. Is the organization exempt from federal income tax? If "no", attach explanation. See instructions.	X	
B. Is this entity a split-interest trust?		X

TAXPAYER'S COPY

PART I FILING REQUIREMENTS: CHECK ONE BOX AND ATTACH THE REQUIRED IRS FORMS

☒ This entity is **not** a private foundation. **We have attached** a completed copy of IRS Form 990, and Schedule A (Form 990) and related attachments (even though we may not be required to file these uniform forms with the IRS). Complete Part II below.

☐ This entity is a private foundation. **We have attached** a completed copy of IRS Form 990-PF and related attachments. Complete Parts II and III below.

PART IA ACTIVITIES: ANSWER BOTH QUESTIONS		Yes	No
a Are the activities of this entity limited to grantmaking?	a		X
b Does this entity conduct operating program activities?	b	X	

PART II STATEMENTS REGARDING THIS ORGANIZATION DURING THE PERIOD OF THIS REPORT		Yes	No
1 Was 50% or more of your total revenue from government grants? (See line 1 instructions)	1		X
If "yes", attach a schedule showing the agency(s) name, address, purpose of the grant and the amount. List only the four different government agencies that provide the largest amounts.			
2 Were you audited by any government agency which resulted in audit exceptions in excess of $50,000 being taken?	2		X
If "yes", attach a copy of the audit report(s), and enter here the total amount involved . . . 2a $			
3 Did an independent public accountant issue a report on your financial statements?	3	X	
If "yes", enter here: Accountant's Name VINCENT + ROSE, INC Telephone (415) 540-6714			
4 Is any of your property held in the name of or commingled with the property of any other organization or person, **other than** Pooled Investment Funds?	4		X
If "yes", attach justification, including value of assets commingled.			
5 Were there any contracts, loans, leases or other financial transactions between the organization and any officer, director or trustee thereof either directly or with an entity in which any such officer, director of trustee had any financial interest?	5		X
If "yes", attach a detailed explanation and enter here the total amount involved . . . 5a $			
6 Did you donate anything to an **organization** that is **not** tax-exempt under Section 501 (c) (3) or 501 (c) (4) of the IRC?	6		X
If "yes", attach explanation and enter here the fair market value of the donation . . . 6a $			
7 Did this organization regularly solicit salvage, sell salvage in a thrift store, or was it a party to a contract involving the solicitation or sale of salvage? If "yes", include amounts on Form 990, line 10.	7		X
8 Were you or any of your officers, directors or trustees a party to any court action in which there was an alleged breach of trust? If "yes", attach explanation.	8		X
9 Did you pay or incur any tax-related penalty, fine or judgment?	9		X
If "yes", attach an explanation and enter here the total amount involved . . . 9a $			

Detach Here

Under penalties of perjury, I declare that I have examined this report, including accompanying documents, schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of authorized officer (See instructions) | Printed Name | Title | Date

PAGE 1, Original—Mail to: Registry of Charitable Trusts

POINT FOUNDATION CT-1 12-31-86

		Yes	No
10 Did you receive $10,000 or more in direct public support (Form 990, line 1 (a) or included in Form 990-PF, Part I, line 1)?	10	X	
If "yes", enter the following amounts:			
(a) Direct support from the general public	10a 665701		
(b) Foundation and trust grants	10b		
(c) Corporate and other business grants	10c		
(d) Bequests	10d		
(e) Total direct public support (add lines a through d)	10e 665701		
11 Did you contract with or use the services of an independent professional fund raiser? If "yes", complete Part IV (Form CT-2).	11		X
12 Did your invested assets total $50,000 or more? If "yes", complete Part V (Form CT-2) (See line 12 instructions)	12		X
13 Did you receive any income from any bingo game?	13		X
If "yes", enter here the gross revenue obtained from the bingo game(s) whether or not all such monies were received by your organization.	13a $ N/A		
14 Employee compensation of the five highest paid employees:			
(a) Did any individual employee receive salary plus employer contribution to employee benefit plans, expense account or other allowance in excess of $100,000?	14a		X
(b) Other than salary, was compensation, bonuses or other benefits not listed in (a) above of $10,000, or more, paid any employee?	14b		X
(c) Did any employee receive the benefit of a residence for personal use which was owned or leased by the organization?	14c		X
(d) Did the organization lease, rent or purchase any equipment, property, or facility to or from an employee or any business entity in which the employee had any financial interest?	14d		X
(e) Did the organization make any loans in excess of $5,000 to any employee?	14e		X
If any of questions 14(a), (b), (c), (d), or (e) are answered "yes", attach the organization's employment contract with the employee(s), copies of any contracts or agreements with the employee(s) and specific details to fully explain any "yes" response.			
15 Did you make any payments to independent consultants or contractors **other than** for (a) fundraising, (b) accounting, (c) legal fees, (d) investment fees?	15	X	
If "yes", attach a schedule which shows each payee's name and address and specifies the amount and purpose of each payment; enter here the total of all such payments	15a $ 70,284.03		

16 If you incurred or paid any of the following taxes and/or related penalties, enter the amounts in the blanks provided.

		Tax	Penalty
a Payroll	16a	22810	
b Sales	16b	488	
c Personal Property	16c	1408	
d Real Estate	16d		
e Unrelated Business Income	16e	770	

(17–30 not currently in use)

PART III ADDITIONAL INFORMATION FROM PRIVATE FOUNDATIONS ONLY N/A

		Yes	No
31 Did you file a Form 4720 with the Internal Revenue Service?	31		
If "yes", attach a copy of Form 4720 and enter here the amount of total taxes paid with that return	31a		

(32–39 not currently in use)

PART IV PROFESSIONAL FUND-RAISERS (PFR) (SEE QUESTION 11) N/A

	EVENT # 1	EVENT # 2	EVENT # 3	TOTAL
40 Brief Description of Campaign, Drive or Event				
41 Date or Period Covered				
42 Name of PFR				
43 Address of PFR				
44 Total Public Donations *			44	
45 All Payments to PFR			45	—
46 All Other Fund-Raising Expenses			46	—
47 Net Proceeds (Line 44 Less 45 and 46)			47	

Detach Here

(48–59 not currently in use) * On line 44, do **not** deduct any costs from gross donations.

NOTE: If more than three events, attach a schedule using the same format and include amounts in Part IV totals.

PART V SUMMARY OF INVESTMENTS TOTALING $50,000 OR MORE (SEE QUESTION 12) N/A

60 Securities, beginning of year at cost (990, line 54(A) or 990-PF, Part II, line 10(A))	60	
61 Securities acquired, at cost or original basis	61	
62 Securities sold, at cost or original basis (may include sales expenses)	62	—
63 Securities, end of year at cost (990, line 54(B) or 990-PF, Part II, line 10(B))	63	
64 Securities, end of year at market value	64	
65 Sum of all gains on sales during the year	65	
66 Sum of all losses on sales during the year	66	—
67 Dividends and interest from securities (990, line 5 or 990-PF, Part I, line 4(A))	67	
68 Total return realized (line 65 less line 66, plus line 67)	68	
69 Less investment counsel fees	69	—
70 Net return realized from investments in securities (line 68 less line 69)	70	

Has this organization engaged in, purchased, sold or held during the year:		Yes	No
71 Investments (any type) which produce no current income?	71		
72 Investments (any type) worth one half or less of original basis?	72		
73 Securities on margin?	73		
74 Warrants, puts, calls, options, commodity futures, or short sales?	74		
75 Stocks rated "Speculative Grade" by Moody's, or ranked "B−" or lower by Standard & Poor's?	75		
76 Securities not publicly traded?	76		
77 Municipal bonds or similar tax-exempt securities which yield less than taxable securities?	77		
78 Stock in which an officer, director or trustee owns 10% or more of the outstanding shares?	78		

If "yes" on any line from 71 through 78, attach a full explanation.

POINT -OUND TION 12-31-86

Form **2758**
(Rev. October 1983)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File

U.S. Partnership, Fiduciary, and Certain Exempt Organization Returns

▶ File a separate application for each return.

OMB No. 1545-0143

Please type or print. File the original and one copy by the due date for filing your return. (See instructions on back.)

Name: POINT FOUNDATION

Number and street: C/O VINCENT + ROSE, INC. 3120 TELEGRAPH AVENUE, #8

City or town, State, and ZIP code: BERKELEY, CA 94705

Employer identification number: 94-2147154

(See back for filing instructions. S corporations filing Form 1120S, political or exempt organizations filing Form 1120-POL, corporate exempt organizations filing Form 990-T, or farmers' cooperative associations filing Form 990-C, use Form 7004.)

1 An extension of time until November 15, 1987 is requested in which to file (check only one):

☐ Form 1065 ☐ Form 1041-A ☐ Form 5227 ☐ Form 990-PF ☐ Form 990-BL
☐ Form 1041 (estate) ☐ Form 3520-A ☐ Form 990 ☐ Form 990-T (other than 401(a) trust) ☐ Form 6069
☐ Form 1041 (trust) ☐ Form 4720 ☐ Form 990-T (401(a) trust) ☒ CT-2

Check here ▶ ☐, if organization does not have an office or place of business in the United States.

2 For calendar year 19 86, or other tax year beginning _____ and ending _____

3 Has an extension of time to file been previously granted for this tax year? . . . . . ☐ Yes ☒ No

4 State in detail why you need the extension.

Information needed to complete the return has not been received.
Information will be received in time to complete return by November 15, 1987.

5a If this form is for Form 1041, 4720, 5227, 6069, 990-BL, 990-PF, or 990-T, enter the total tax estimated to be due on the return . . . . . $ NONE

b If an estate, enter at least 1/4 of the amount on line 5a and pay with this form . . . . . $

c All others, enter the total amount on line 5a and pay with this form . . . . . $ NONE

Caution: *Interest will be charged on any tax not paid by the regular due date of the returns filed on forms listed on line 5a above until the tax is paid.*

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ▶ [signature], CPA Date ▶ 5/13/87

Note: *The person who signs this form may be: (1) a partner filing Form 1065 or 6069; (2) a fiduciary, trustee, or an officer representing the fiduciary or trustee filing Form 1041, 1041-A, 4720, or 5227; (3) a fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Form 990, 990-PF, 990-T, or 990-BL; (4) a principal officer of a corporate organization filing Form 4720, 990, 990-PF, or 6069; (5) an attorney or certified public accountant qualified to practice before the IRS; (6) a foundation manager, trustee, or disqualified person filing Form 4720 or 990-BL for their own liability; (7) a person enrolled to practice before the IRS; (8) a person holding a power of attorney; (9) a grantor or transferor filing Form 3520-A; or (10) an individual filing Form 6069.*

IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

☐ We **HAVE** approved your application. (Please attach this form to your return.)

☐ We **HAVE NOT** approved your application. (Please attach this form to your return.)

However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of your return, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

☐ We **HAVE NOT** approved your application.

After considering your reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other _____

_____ Director

By: _____

_____ Date

For Paperwork Reduction Act Notice, see back of form.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c) (except black lung benefit trust or private foundation) of the Internal Revenue Code or section 4947(a)(1) trust

Note: You may be required to use a copy of this return to satisfy state reporting requirements. See instruction D.

OMB No. 1545-0047

1986

For the calendar year 1986, or fiscal year beginning , 1986, and ending , 19 .

Use IRS label. Otherwise, please print or type.	Name of organization: POINT FOUNDATION	A Employer identification number (see instruction L): 94: 2147154
	Address (number and street): 27 GATE FIVE ROAD	B State registration number (see instruction D): 10497
	City or town, state, and ZIP code: SAUSALITO, CALIFORNIA 94965	C Section 4947(a)(1) trusts filing this form in lieu of Form 1041, check here ▶ ☐ (see instruction C10).

D Check type of organization—Exempt under section ▶ ☒ 501(c) (3) (insert number), OR ▶ ☐ section 4947(a)(1) trust | Check here if application for exemption is pending . . ▶ ☐

E Accounting method: ☐ Cash ☐ Accrual ☐ Other (specify) ▶

F Is this a group return (see instruction J) filed for affiliates? . . . . . ☐ Yes ☒ No
If "Yes," enter the number of affiliates for which this return is filed ____
Is this a separate return filed by a group affiliate? . . . . . ☐ Yes ☐ No

G If "Yes" to either, give four-digit group exemption number (GEN) ▶

H ☐ Check here if your gross receipts are normally not more than $25,000 (see instruction B11). You do not have to file a completed return with IRS but should file a return without financial data if you were mailed a Form 990 Package (see instruction A). Some states may require a completed return.

I ☐ Check here if gross receipts are normally more than $25,000 and line 12 is $25,000 or less. Complete Parts I (except lines 13-15), III, IV, VI, and VII and only the indicated items in Parts II and V (see instruction I). If line 12 is more than $25,000, complete the entire return.

501(c)(3) organizations and 4947(a)(1) trusts must also complete and attach Schedule A (Form 990). (See instructions.)

Part I Statement of Support, Revenue, and Expenses and Changes in Fund Balances

				(A) Total	These columns are optional—see instructions: (B) Unrestricted/Expendable	(C) Restricted/Nonexpendable
Support and Revenue	1	Contributions, gifts, grants, and similar amounts received:				
	a	Direct public support	38632			
	b	Indirect public support				
	c	Government grants				
	d	Total (add lines 1a through 1c) (attach schedule—see instructions)		38632		
	2	Program service revenue (from Part IV, line f)		689793		
	3	Membership dues and assessments				
	4	Interest on savings and temporary cash investments		3528		
	5	Dividends and interest from securities				
	6a	Gross rents				
	b	Minus: rental expenses				
	c	Net rental income (loss)				
	7	Other investment income (Describe ▶)				
	8a	Gross amount from sale of assets other than inventory	Securities: ; Other: 300			
	b	Minus: cost or other basis and sales expenses	Other: 1929			
	c	Gain (loss) (attach schedule)	Securities: See F9 ; Other: <1629>	<1629>		
	9	Special fundraising events and activities (attach schedule—see instructions):				
	a	Gross revenue (not including $ ____ of contributions reported on line 1a)				
	b	Minus: direct expenses				
	c	Net income (line 9a minus line 9b)				
	10a	Gross sales minus returns and allowances				
	b	Minus: cost of goods sold (attach schedule)				
	c	Gross profit (loss)				
	11	Other revenue (from Part IV, line g)		11161		
	12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8c, 9c, 10c, and 11)		741485		
Expenses	13	Program services (from line 44, column (B)) (see instructions)		605493		
	14	Management and general (from line 44, column (C)) (see instructions)		216397		
	15	Fundraising (from line 44, column (D)) (see instructions)				
	16	Payments to affiliates (attach schedule—see instructions)				
	17	Total expenses (add lines 16 and 44, column (A))		821890		
Fund Balances	18	Excess (deficit) for the year (subtract line 17 from line 12)		<80405>		
	19	Fund balances or net worth at beginning of year (from line 74, column (A))		<187654>		
	20	Other changes in fund balances or net worth (attach explanation)				
	21	Fund balances or net worth at end of year (add lines 18, 19, and 20)		<268059>		

TAXPAYER'S COPY

For Paperwork Reduction Act Notice, see page 1 of the instructions.

POINT FOUNDATION F1 12- -96

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for most sections 501(c)(3) and (c)(4) organizations and 4947(a)(1) trusts but optional for others. (See instructions.)

Do not include amounts reported on lines 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)	13000	13000		
23 Specific assistance to individuals				
24 Benefits paid to or for members				
25 Compensation of officers, directors, etc.				
26 Other salaries and wages	239042	179407	59635	
27 Pension plan contributions				
28 Other employee benefits	<467>		<467>	
29 Payroll taxes	22810		22810	
30 Professional fundraising fees				
31 Accounting fees				
32 Legal fees				
33 Supplies	187914	182126	5788	
34 Telephone	16387		16387	
35 Postage and shipping	9483		9483	
36 Occupancy				
37 Equipment rental and maintenance	7019		7019	
38 Printing and publications				
39 Travel				
40 Conferences, conventions, and meetings				
41 Interest	4690		4690	
42 Depreciation, depletion, etc. (attach schedule) F-10	28587		28587	
43 Other expenses (itemize): a See F-11	293425	230460	62965	
b				
c				
d				
e				
f				
44 Total functional expenses (add lines 22 through 43) Organizations completing columns B-D, carry these totals to lines 13-15.	821890	605493	216397	

Expenses

Part III Statement of Program Services Rendered

List each program service title on lines a through d; for each, identify the service output(s) or product(s), and report the quantity provided. Enter the total expenses attributable to each program service and the amount of grants and allocations included in that total. (See instructions for Part III.)

	Expenses (Optional for some organizations—see instructions)
a PUBLICATION OF ESSENTIAL WHOLE EARTH CATALOG (Grants and allocations $)	161,237
b PUBLICATION OF WHOLE EARTH REVIEW (Grants and allocations $)	393,787
c PUBLICATION OF SOFTWARE CATALOG (Grants and allocations $)	9,905
d MAILING LIST FULFILLMENT (Grants and allocations $)	2,732
e Other program service activities (attach schedule) See F12 (Grants and allocations $ 13000)	37,832
f Total (add lines a through e) (should equal line 44, column (B))	605493

Part IV **Program Service Revenue and Other Revenue (State Nature)**

	Program service revenue	Other revenue
a ~~Fees from government agencies~~ MAILING LIST SALES	25374	
b WHOLE EARTH REVIEW	518288	
c ESSENTIAL WHOLE EARTH CATALOG	100831	
d SOFTWARE CATALOG	7950	
e CHRONICLE COLUMN	37350	
f Total program service revenue (enter here and on line 2)	689793	
g Total other revenue (enter here and on line 11)		11161

Part V **Balance Sheets** If line 12 or Column (B) of line 59 is more than $25,000, complete the entire balance sheet. If line 12, Part I, and Column (B) of line 59 are $25,000 or less, you may complete only lines 59, 66, 74, and 75. See instructions.

Note: **Columns (C) and (D) are optional.** *Columns (A) and (B) must be completed to the extent applicable. Where required, attached schedules should be for end-of-year amounts only.*	(A) Beginning of year	End of year (B) Total	(C) Unrestricted/ Expendable	(D) Restricted/ Nonexpendable
Assets				
45 Cash—non-interest bearing	8697	8756		
46 Savings and temporary cash investments	84329	21500		
47 Accounts receivable ▶ 52165 minus allowance for doubtful accounts ▶ 11850	36685	40315		
48 Pledges receivable ▶ minus allowance for doubtful accounts ▶				
49 Grants receivable				
50 Receivables due from officers, directors, trustees, and key employees (attach schedule)				
51 Other notes and loans receivable ▶ minus allowance for doubtful accounts ▶				
52 Inventories for sale or use	32910	4253		
53 Prepaid expenses and deferred charges				
54 Investments—securities (attach schedule)				
55 Investments—land, buildings and equipment: basis ▶ minus accumulated depreciation ▶ (attach schedule)				
56 Investments—other (attach schedule) See F-13	3901	11900		
57 Land, buildings and equipment: basis ▶ 128819 minus accumulated depreciation ▶ 100940 (attach schedule)	53796	27879		
58 Other assets ▶ DEPOSITS	1394	1394		
59 Total assets (add lines 45 through 58)	221712	115,997		
Liabilities				
60 Accounts payable and accrued expenses	68644	91816		
61 Grants payable				
62 Support and revenue designated for future periods (attach schedule) See F13	305264	275170		
63 Loans from officers, directors, trustees, and key employees (attach schedule)				
64 Mortgages and other notes payable (attach schedule)				
65 Other liabilities ▶ See F-13	35458	17070		
66 Total liabilities (add lines 60 through 65)	409366	384056		
Fund Balances or Net Worth				
Organizations that use fund accounting, check here ▶ ☐ and complete lines 67 through 70 and lines 74 and 75.				
67a Current unrestricted fund				
b Current restricted fund				
68 Land, buildings and equipment fund				
69 Endowment fund				
70 Other funds (Describe ▶)				
Organizations that do not use fund accounting, check here ▶ ☒ and complete lines 71 through 75.				
71 Capital stock or trust principal				
72 Paid-in or capital surplus				
73 Retained earnings or accumulated income				
74 Total fund balances or net worth (see instructions)	(187654)	(268059)		
75 Total liabilities and fund balances/net worth (see instructions)	221712	115997		

POINT FOUN A ION F3 2-31-86

Part VI List of Officers, Directors, and Trustees (List each officer, director, and trustee whether compensated or not.) (See instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if any)	(D) Contributions to employee benefit plans	(E) Expense account and other allowances
KEVIN KELLY 27 GATE 5 ROAD SAUSALITO, CA	PRES.-DIR. PART-TIME	25605	NONE	NONE
PAUL HAWKEN 27 GATE 5 ROAD SAUSALITO CA	CFO-DIR. PART-TIME	280	NONE	NONE
HUEY JOHNSON 27 GATE 5 ROAD SAUSALITO CA	DIRECTOR PART-TIME	NONE	NONE	NONE
STEWARD BRAND 27 GATE 5 ROAD SAUSALITO CA	DIRECTOR PART-TIME	139	NONE	NONE
DOUG CARLSTON 27 GATE 5 ROAD SAUSALITO CA	DIRECTOR PART-TIME	NONE	NONE	NONE

Part VII Other Information

		Yes	No
76	Has the organization engaged in any activities not previously reported to the Internal Revenue Service? If "Yes," attach a detailed description of the activities.		X
77	Have any changes been made in the organizing or governing documents, but not reported to IRS? If "Yes," attach a conformed copy of the changes.		X
78 a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	X	
b	If "Yes," have you filed a tax return on Form 990-T, Exempt Organization Business Income Tax Return, for this year?	X	
c	If the organization has gross sales or receipts from business activities not reported on Form 990-T, attach a statement explaining your reason for not reporting them on Form 990-T.		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? (See instructions.) If "Yes," attach a statement as described in the instructions.		X
80	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? (See instructions.) If "Yes," enter the name of the organization ▶ N/A and check whether it is ☐ exempt OR ☐ nonexempt.		X
81 a	Enter amount of political expenditures, direct or indirect, as described in the instructions N/A		
b	Did you file Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations, for this year?	N/A	
82	Did your organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? If "Yes," you may indicate the value of these items here. Do not include this amount as support in Part I or as an expense in Part II. See instructions for reporting in Part III ▶ N/A		X
83	*Section 501(c)(5) or (6) organizations.*—Did the organization spend any amounts in attempts to influence public opinion about legislative matters or referendums? (See instructions and Regulations section 1.162-20(c).) If "Yes," enter the total amount spent for this purpose N/A	N/A	
84	*Section 501(c)(7) organizations.*—Enter amount of:		
a	Initiation fees and capital contributions included on line 12 N/A		
b	Gross receipts, included in line 12, for public use of club facilities (see instructions) N/A		
c	Does the club's governing instrument or any written policy statement provide for discrimination against any person because of race, color, or religion? (See instructions.)	N/A	
85	*Section 501(c)(12) organizations.*—Enter amount of:		
a	Gross income received from members or shareholders N/A		
b	Gross income received from other sources (do not net amounts due or paid to other sources against amounts due or received from them) N/A		
86	*Public interest law firms.*—Attach information described in the instructions.		
87	List the states with which a copy of this return is filed ▶ N/A		
88	During this tax year did you maintain any part of your accounting/tax records on a computerized system?	X	
89	The books are in care of ▶ POINT FOUNDATION Telephone no. ▶ 415-332-1716 Located at ▶ 27 GATE 5 ROAD, SAUSALITO, CA 94965		

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date | ▶ Title

Paid Preparer's Use Only

Preparer's signature ▶ Thomas Rose CPA — Date 11/11/87 — Check if self-employed ▶ ☐

Firm's name (or yours, if self-employed) and address ▶ VINCENT + ROSE, INC. Certified Public Accountants 3120 Telegraph Ave., Suite 9 Berkeley, CA 94705 — ZIP code

N TION F4 12-31-86

SCHEDULE A (Form 990)
Department of the Treasury
Internal Revenue Service

Organization Exempt Under 501(c)(3)

(Except Private Foundation), 501(e), 501(f), 501(k), or Section 4947(a)(1) Trust
Supplementary Information
▶ Attach to Form 990.

OMB No. 1545-0047

1986

Name: POINT FOUNDATION

Employer identification number: 94: 2147154

Part I Compensation of Five Highest Paid Employees Other Than Officers, Directors, and Trustees (See specific instructions)

N/A

Name and address of employees paid more than $30,000	Title and average hours per week devoted to position	Compensation	Contributions to employee benefit plans	Expense account and other allowances
Total number of other employees paid over $30,000 ▶	NONE			

Part II Compensation of Five Highest Paid Persons for Professional Services (See specific instructions)

N/A

Name and address of persons paid more than $30,000	Type of service	Compensation
Total number of others receiving over $30,000 for professional services ▶	NONE	

Part III Statements About Activities

		Yes (1)	No (2)
1 During the year, have you attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		X
If "Yes," enter the total expenses paid or incurred in connection with the legislative activities $ N/A			
Complete Part VI of this form for organizations that made an election under section 501(h) on Form 5768 or other statement. For other organizations checking "Yes," attach a statement giving a detailed description of the legislative activities and a classified schedule of the expenses paid or incurred.			
2 During the year, have you, either directly or indirectly, engaged in any of the following acts with a trustee, director, principal officer or creator of your organization, or any organization or corporation with which such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a Sale, exchange, or leasing of property?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		
e Transfer of any part of your income or assets?	2e		X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
3 Do you make grants for scholarships, fellowships, student loans, etc.?	3		X
4 Attach a statement explaining how you determine that individuals or organizations receiving disbursements from you in furtherance of your charitable programs qualify to receive payments. (See specific instructions)			

For Paperwork Reduction Act Notice, see page 1 of the separate instructions to this form.

ON- OUN A N F5 12- 1- 6

Part IV Reason for Non-Private Foundation Status (See instructions for definitions)

The organization is not a private foundation because it is (check applicable box; please check only **ONE** box):

5 ☐ 1 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).

6 ☐ 2 A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)

7 ☐ 3 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).

8 ☐ 4 A Federal, state or local government or governmental unit. Section 170(b)(1)(A)(v).

9 ☐ 5 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter name, city, and state of hospital** ▶ _____

10 ☐ 6 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete Support Schedule.)

11 ☒ 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete Support Schedule.)

12 ☐ 8 An organization that normally receives: (a) no more than 1/3 of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 1/3 of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete Support Schedule.)

13 ☐ 9 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) boxes 5 through 12 above or (2) section 501(c)(4), (5), or (6) if they meet the test of section 509(a)(2). See section 509(a)(3).

Provide the following information about the supported organizations. (See instructions for Part IV, box 13.)

(a) Name of supported organizations	(b) Box number from above

14 ☐ 0 An organization organized and operated to test for public safety. Section 509(a)(4). (See specific instructions)

Support Schedule (Complete only if you checked box 10, 11, or 12 above) Use cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 1985	(b) 1984	(c) 1983	(d) 1982	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	47798	1,443,399	38835	9779	1,539,811
16 Membership fees received	NONE	NONE	NONE	NONE	NONE
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	704739	744047	374438	509965	2,333,189
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	5598	15159	26210	4606	51,573
19 Net income from unrelated business activities not included in line 18	15792	23285	19625	9589	68,290
20 Tax revenues levied for your benefit and either paid to you or expended on your behalf					
21 The value of services or facilities furnished to you by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach schedule. Do not include gain (or loss) from sale of capital assets	15017	49668	NONE	NONE	64,685
23 Total of lines 15 through 22	788944	2,275,558	459108	533938	4,057,548
24 Line 23 minus line 17	84205	1,531,511	84670	23973	1,724,359
25 Enter 1% of line 23	7889	22,756	4591	5339	

26 Organizations described in box 10 or 11:

a Enter 2% of amount in column (e), line 24. 34,487

b Attach a list (not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1982 through 1985 exceeded the amount shown in 26a. Enter the sum of all excess amounts here . . . . . NONE

(Continued on page 3)

F6

Part IV Support Schedule (continued)(Complete only if you checked box 10, 11, or 12 on page 2)

27 Organizations described in box 12, page 2: N/A

a Attach a list for amounts shown on lines 15, 16, and 17, showing the name of, and total amounts received in each year from, each "disqualified person," and enter the sum of such amounts for each year:

(1985)..... (1984)..... (1983)..... (1982).....

b Attach a list showing, for 1982 through 1985, the name and amount included in line 17 for each person (other than "disqualified persons") from whom the organization received more, during that year, than the larger of: the amount on line 25 for the year or $5,000. Include organizations described in boxes 5 through 11 as well as individuals. Enter the sum of these excess amounts for each year:

(1985) (1984) (1983) (1982)

28 For an organization described in box 10, 11, or 12, page 2, that received any unusual grants during 1982 through 1985, attach a list (not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15 above. (See specific instructions)

Part V Private School Questionnaire
To Be Completed ONLY by Schools That Checked Box 6 in Part IV N/A

		Yes (1)	No (2)
29 Do you have a racially nondiscriminatory policy toward students by statement in your charter, bylaws, other governing instrument, or in a resolution of your governing body?	29		
30 Do you include a statement of your racially nondiscriminatory policy toward students in all your brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31 Have you publicized your racially nondiscriminatory policy by newspaper or broadcast media during the period of solicitation for students or during the registration period if you have no solicitation program, in a way that makes the policy known to all parts of the general community you serve?	31		
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)			
32 Do you maintain the following:			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d Copies of all material used by you or on your behalf to solicit contributions?	32d		
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)			
33 Do you discriminate by race in any way with respect to:			
a Students' rights or privileges?	33a		
b Admissions policies?	33b		
c Employment of faculty or administrative staff?	33c		
d Scholarships or other financial assistance? (See instructions)	33d		
e Educational policies?	33e		
f Use of facilities?	33f		
g Athletic programs?	33g		
h Other extracurricular activities?	33h		
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)			
34a Do you receive any financial aid or assistance from a governmental agency?	34a		
b Has your right to such aid ever been revoked or suspended?	34b		
If you answered "Yes" to either 34a or b, please explain using an attached separate statement.			
35 Do you certify that you have complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation. (See instructions for Part V)	35		

PO NT FO· JDATION 12-31-86

Part VI **Lobbying Expenditures by Public Charities (See instructions)**
(To be completed ONLY by an eligible organization that filed Form 5768) N/A

Check here ▶ a ☐ If the organization belongs to an affiliated group. (See instructions)
Check here ▶ b ☐ If you checked a and "limited control" provisions apply. (See instructions)

Limits on Lobbying Expenses	(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total (grassroots) lobbying expenses to influence public opinion		
37 Total lobbying expenses to influence a legislative body		
38 Total lobbying expenses (add lines 36 and 37)		
39 Other exempt purpose expenses (See Part VI instructions)		
40 Total exempt purpose expenses (add lines 38 and 39) (See instructions)		
41 Lobbying nontaxable amount. Enter the smaller of $1,000,000 or the amount determined under the following table—		
If the amount on line 40 is— / **The lobbying nontaxable amount is—**		
Not over $500,000 — 20% of the amount on line 40		
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000		
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000		
Over $1,500,000 — $225,000 plus 5% of the excess over $1,500,000		
42 Grassroots nontaxable amount (enter 25% of line 41)		
(Complete lines 43 and 44. File Form 4720 if either line 36 exceeds line 42 or line 38 exceeds line 41.)		
43 Excess of line 36 over line 42		
44 Excess of line 38 over line 41		

4-Year Averaging Period Under Section 501(h).
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45-50 for details.) N/A

Lobbying Expenses During 4-Year Averaging Period

Calendar year (or fiscal year beginning in) ▶	(a) 1986	(b) 1985	(c) 1984	(d) 1983	(e) Total
45 Lobbying nontaxable amount (See instructions)					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenses (See instructions)					
48 Grassroots nontaxable amount (See instructions)					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenses (See instructions)					

POINT FOUNDATION F8 12-31-86

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. LOSS FROM SALE OF ASSETS YEAR ENDED 12-31-86

ASSET DESCRIPTION	GROSS SALES PRICE	COST	ACCUM. DEPREC.	GAIN (LOSS)
KAYPRO II COMPUTER	300	1795	1041	(454)
DATE ACQUIRED 10/83 PURCHASED				
DATE SOLD 4/86				
COMPUTER MODUM	~~0~~	2796	1621	(1175)
DATE ACQUIRED 9/83 PURCHASED				
DATE SOLD 1/83				
	300	4591	2662	(1629)

ACCOUNTANT STATIONERS & PRINTERS, LOS ANGELES

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. FEDERAL TAX DEPRECIATION YEAR ENDED

DESCRIPTION	DATE ACQUIRED	TAX BASIS	METHOD/ RATE	DEPR. ALLOWED PRIOR YRS	DEPREC THIS YEAR
Camera Body	4/80	525	SL 5 YRS	302	53
Camera Lens	4/80	515	SL 10 YRS	295	51
Office Equipment	11/82	911	SL 10 YRS	601	310
Typesetter	12/82	26 675	ACRS 5 YRS	19 358	7 317
Minolta Copier	8/81	11 443		11 443	~~0~~
Ricoh Copier	6/83	5 497		2 913	1 430
Phone System	6/83	6 100		3 233	1 586
IBM-PC	7/83	4 804		2 546	1 249
Phone System	7/83	20 364		10 792	5 296
Phone System	8/83	2 262		1 199	588
Modem (4)	9/83	2 796		1 622	586
Phone System	10/83	803		426	208
Kaypro II (3)	10/83	5 385		3 123	1 131
Kaypro 10	11/83	2 795		1 621	587
Compaq Computer	11/83	3 626		1 922	943
Phone System	11/83	1 381		732	359
Leson Security	11/83	1 595		845	415
Lang Video Slides	12/83	2 612		1 384	679
Okidata Printer	1/84	360		133	76
Radio Shack Mod IV	2/84	1 799		666	377
Datamac Hard Disk	2/84	1 050		389	220
Okidata Printer	6/84	460		170	97
Compaq Plus	7/84	4 134		1 529	869
Compaq Plus (3)	9/84	12 084		4 472	2 537
Macintosh	1/85	2 985		448	656
HP Thinkjet Printer	3/85	1 259		189	277
Typesetting Terminal	5/86	4 599		~~0~~	690
Total		128 819		72 353	28 587

ACCOUNTANT STATIONERS & PRINTERS, LOS ANGELES

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. OTHER EXPENSES YEAR ENDED 12-31-86

EXPENSE	TOTAL	PROGRAM SERVICES	MANAGEMENT AND GENERAL
Outside Professional Services	55,407	52,660	2,747
Writer / Contributor	53,212	53,212	-0-
Subscription Fulfillment	44,523	44,523	-0-
Subscription Promotion	23,978	23,978	-0-
Direct Distribution	3,187	3,187	-0-
National Newstand Distribution	9,890	9,890	-0-
Mailing List Fee	2,732	2,732	-0-
Catalog Fulfillment	882	882	-0-
Chronicle Column	24,832	24,832	-0-
Expenses - Best of CQ	14,173	14,173	-0-
Miscellaneous	3,857	891	2,966
Research Materials	1,522	-0-	1,522
Communication & Network	1,229	-0-	1,229
NETI/WELL Reimbursed Operating E/S	<7,385>	-0-	<7,385>
Travel Entertainment & Promotion	2,136	-0-	2,136
Building Rental & Maintenance	34,791	-0-	34,791
Utilities	5,699	-0-	5,699
Insurance	2,039	-0-	2,039
Legal & Professional	4,540	-0-	4,540
Bad Debt	770	-0-	770
Taxes	2,770	-0-	2,770
Bank Service Fee	3,572	-0-	3,572
Random House Interest	3,248	-0-	3,248
Random House Distribution Fee	1,821	-0-	1,821
	293,425	230,960	62,465

ACCOUNTANT STATIONERS & PRINTERS, LOS ANGELES

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. _____ YEAR ENDED 12-31-86

STATEMENT OF PROGRAM SERVICES RENDERED

POINT FOUNDATION'S EDUCATIONAL PURPOSE IS SERVED BY PUBLISHING ACTIVITIES, NEWSPAPER COLUMN, MAILING LIST SALES, AND SPEAKERS PROGRAM.

THE PUBLICATIONS (ESSENTIAL WHOLE EARTH CATALOG, WHOLE EARTH REVIEW AND WHOLE EARTH SOFTWARE CATALOG) ENCOURAGE INDEPENDENT LEARNING BY REVIEWING BOOKS, PRODUCTS AND SOFTWARE WHICH ENABLE INDIVIDUALS TO ACQUIRE NEW SKILLS AND KNOWLEDGE.

OTHER PROGRAM SERVICE ACTIVITIES (FORM 990, PART III, Line e)

CHRONICLE COLUMN	24,832
	13,000
	37,832

REDI MADE FORM 209 P REVISED 9/71 ACCOUNTANT STATIONERS & PRINTERS, LOS ANGELES

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. SUPPORTING SCHEDULES FOR FOR 990, PART V YEAR ENDED 12-31-86

OTHER INVESTMENTS, FORM 990, PART V	
ZOMEWORKS	30,000
RESERVE FOR LOSSES	<27,600>
	2,400
THE WELL	9,500
	11,900
SUPPORT & REVENUE FOR FUTURE SERVICE FORM 990, PART V	
SUBSCRIPTIONS ADVANCED	275,170
OTHER LIABILITIES, FORM 990, PART V	
ADVANCE FROM THE WELL	8,084
CONTRACTS PAYABLE	9,986
	17,070

REDI MADE FORM 204 P REVISED 9/71 ACCOUNTANT STATIONERS & PRINTERS, LOS ANGELES

Form **2758**
(Rev. October 1983)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File

U.S. Partnership, Fiduciary, and Certain Exempt Organization Returns

▶ File a separate application for each return.

OMB No. 1545-0148

RECEIVED 5 18 1987 IRS, Ogden, Utah

Please type or print. File the original and one copy by the due date for filing your return. (See instructions on back.)

Name: POINT FOUNDATION

Number and street: C/O VINCENT + ROSE, INC. 3120 TELEGRAPH AVENUE, #8

City or town, State, and ZIP code: BERKELEY, CA 94705

Employer identification number: 94-2147154

(See back for filing instructions. S corporations filing Form 1120S, political or exempt organizations filing Form 1120-POL, corporate exempt organizations filing Form 990-T, or farmers' cooperative associations filing Form 990-C, use Form 7004.)

1 An extension of time until November 15, 1987 is requested in which to file (check only one):

☐ Form 1065 ☐ Form 1041-A ☐ Form 5227 ☐ Form 990-PF ☐ Form 990-BL
☐ Form 1041 (estate) ☐ Form 3520-A ☒ Form 990 ☐ Form 990-T (other than 401(a) trust) ☐ Form 6069
☐ Form 1041 (trust) ☐ Form 4720 ☐ Form 990-T (401(a) trust)

Check here ▶ ☐, if organization does not have an office or place of business in the United States.

2 For calendar year 19 86, or other tax year beginning _____ and ending _____

3 Has an extension of time to file been previously granted for this tax year? . . . . . ☐ Yes ☒ No

4 State in detail why you need the extension.

Information needed to complete the return has not been received.
Information will be received in time to complete return by November 15, 1987.

5a If this form is for Form 1041, 4720, 5227, 6069, 990-BL, 990-PF, or 990-T, enter the total tax estimated to be due on the return . . . . . $ NONE

b If an estate, enter at least 1/4 of the amount on line 5a and pay with this form . . . . . $

c All others, enter the total amount on line 5a and pay with this form . . . . . $ NONE

Caution: *Interest will be charged on any tax not paid by the regular due date of the returns filed on forms listed on line 5a above until the tax is paid.*

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ▶ [signature], CPA Date ▶ 5/13/87

Note: *The person who signs this form may be: (1) a partner filing Form 1065 or 6069; (2) a fiduciary, trustee, or an officer representing the fiduciary or trustee filing Form 1041, 1041-A, 4720, or 5227; (3) a fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Form 990, 990-PF, 990-T, or 990-BL; (4) a principal officer of a corporate organization filing Form 4720, 990, 990-PF, or 6069; (5) an attorney or certified public accountant qualified to practice before the IRS; (6) a foundation manager, trustee, or disqualified person filing Form 4720 or 990-BL for their own liability; (7) a person enrolled to practice before the IRS; (8) a person holding a power of attorney; (9) a grantor or transferor filing Form 3520-A; or (10) an individual filing Form 6069.*

IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

☒ We **HAVE** approved your application. (Please attach this form to your return.)

☐ We **HAVE NOT** approved your application. (Please attach this form to your return.)

However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of your return, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

☐ We **HAVE NOT** approved your application.

After considering your reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other _____

EXTENSION TO FILE APPROVED TO NOV 15 1987

JUN 09 1987
Date

By: Director
Theron C. Polivka, Director
Fresno Service Center

For Paperwork Reduction Act Notice, see back of form.

Form 2758 (Rev. 10-83)

Form **990-T**
Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return

(Under Section 511 of the Internal Revenue Code) For calendar year 1986 or other tax year beginning ....., 1986, and ending ....., 19 .....

OMB No. 1545-0687

1986

Name of organization: POINT FOUNDATION

Address (number and street): 27 GATE 5 ROAD

City or town, state, and ZIP code: SAUSALITO, CALIFORNIA 94965

A Employer identification number (employees' trust see instruction for Block A): 94:2147154

B Enter unrelated business activity codes from page 12 of instructions: 7389

C Check box if address changed ▶ ☐

D Exempt under section ▶ 501 (c) (3)

E Check type of organization ▶ ☒ Corporation ☐ Trust ☐ Section 401(a) trust

F Group exemption number (see instructions for Block F) ▶

TAXPAYER'S COPY

If the unrelated trade or business gross income is $10,000 or less, complete only page 1 and Part III on page 2, and sign the return. Complete all applicable parts of the form (except lines 1 through 4) if unrelated trade or business gross income is over $10,000.

Taxable Income

1	Unrelated trade or business gross income (state sources ▶ MAILING LIST SALES)	1	
2	Deductions (including net operating loss) (complete Parts I and II instead of lines 1, 2, 3, and 4 if you have gross income over $10,000)	2	
3	Unrelated business taxable income before specific deduction (subtract line 2 from line 1)	3	
4	Specific deduction (see instructions)	4	
5	Unrelated business taxable income (subtract line 4 from line 3 or enter amount from line 33, page 2. If line 4 is greater than line 3, enter the lesser of zero or line 3.)	5	4117

Tax Computation

Organizations Taxable as Corporations (See Instructions for Tax Computation)

6a Check if you are a member of a controlled group (see sections 1561 and 1563) ☐

b If checked, see instructions and enter your share of the $25,000 in each taxable income bracket: (i) $ ..... (ii) $ ..... (iii) $ ..... (iv) $ .....

c If checked and your tax year includes July 1, 1987, enter share of tax bracket amounts: (i) $ ..... (ii) $ .....

7	Income tax on amount on line 5, above. Check here ▶ ☐ if alternative tax is used	7	618

Trusts Taxable at Trust Rates (See Instructions for Tax Computation)

8	Enter the tax from the tax rate schedule in the instructions on the amount on line 5	8	

Total Income Tax

9a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116)	9a			
b	Other credits (see instructions)	9b			
c	General business credit.—Check if from ☐ Form 3800 ☐ Form 3468 ☐ Form 6478 ☐ Form 6765 ☐ Form 8586	9c			
10	Total (add lines 9a through 9c)			10	
11	Subtract line 10 from line 7 or line 8			11	618
12	Tax from recomputing prior year investment credit (attach Form 4255)			12	
13	Minimum tax on tax preference items (Corporations only—see instructions)			13	
14	Alternative minimum tax (Trusts only–see instructions)			14	
15	Total tax (add lines 11 through 14)			15	618
16	Credits and payments:				
a	Tax deposited with Form 7004 or Form 2758	16a	780		
b	Foreign organizations—Tax paid or withheld at the source (see instructions)	16b			
c	Credit from regulated investment companies (attach Form 2439)	16c			
d	Credit for Federal tax on gasoline and special fuels (attach Form 4136)	16d			
e	Other credits and payments (see instructions)	16e	850		
17	Total credits and payments (add lines 16a through 16e)			17	1630
18	**TAX DUE** (subtract line 17 from line 15) See instructions for depositary method of payment ▶			18	
19	**OVERPAYMENT** (subtract line 15 from line 17) ▶			19	1012

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

▶ Signature of officer ..... Date ..... ▶ Title .....

Paid Preparer's Use Only

Preparer's signature ▶ Thomas C Rose CPA | Date 11/11/87 | Check if self-employed ▶ ☐ | Preparer's social security no 567:42.9044

Firm's name (or yours, if self-employed) and address ▶ VINCENT + ROSE, INC. Certified Public Accountants 3120 Telegraph Ave., Suite 8 Berkeley, CA 94705 | E.I. No. ▶ 94-3001952 | ZIP code ▶

For Paperwork Reduction Act Notice, see page 1 of instructions.

Form 990-T (1986)

2/87 page 724,661

POINT FOUNDATION T1 12-31-86

Part I Unrelated Trade or Business Income

1a	Gross receipts or sales 9244, b Less returns and allowances ____ Balance ▶	1c	9244
2	Cost of goods sold and/or operations (Schedule A) MAILING LIST FULFILLMENT	2	994
3	Gross profit (subtract line 2 from line 1c)	3	8250
4a	Capital gain net income (attach separate Schedule D) (see instructions)	4a	
b	Net gain or (loss) from Part II, Form 4797 (attached)	4b	
c	Capital loss deduction for trusts	4c	
5	Income or (loss) from partnerships (attach statement)	5	
6	Rent income (Schedule C)	6	
7	Unrelated debt-financed income (Schedule E, line 2)	7	
8	Investment income of a section 501(c)(7), (9), (17) or (20) organization (Schedule F)	8	
9	Interest, annuities, royalties, and rents from controlled organizations (Schedule G)	9	
10	Exploited exempt activity income (Schedule H)	10	
11	Advertising income (Schedule I, Part III, Column A)	11	
12	Other income (see instructions for line 12—attach schedule)	12	
13	TOTAL—Unrelated trade or business income (add lines 3 through 12)	13	8250

Part II Deductions Not Taken Elsewhere
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule J)			14	NONE
15	Salaries and wages			15	745
16	Repairs (see instructions)			16	88
17	Bad debts (see instructions)			17	437
18	Interest (attach schedule)			18	59
19	Taxes			19	35
20	Contributions (see instructions)			20	
21	Depreciation (attach Form 4562)	21	357		
22	Less depreciation claimed in Schedule A and elsewhere on return	22a		22b	357
23	Depletion			23	
24a	Contributions to deferred compensation plans (see instructions)			24a	
b	Employee benefit programs (see instructions)			24b	
25	Other deductions (attach schedule)			25	1412
26	TOTAL DEDUCTIONS (add lines 14 through 25)			26	3133
27	Unrelated business taxable income before allowable advertising loss (subtract line 26 from line 13)			27	5117
28	Advertising loss (Schedule I, Part III, Column B)			28	
29	Unrelated business taxable income before net operating loss deduction (subtract line 28 from line 27)			29	5117
30	Net operating loss deduction (see instructions)			30	
31	Unrelated business taxable income before specific deduction (subtract line 30 from line 29)			31	5117
32	Specific deduction (see instructions for line 4 of page 1)			32	1000
33	Unrelated business taxable income (subtract line 32 from line 31. If line 32 is greater than line 31, enter the lesser of zero or line 31.) Enter here and on page 1, line 5			33	4117

SCHEDULE A—COST OF GOODS SOLD AND/OR OPERATIONS
(See Instructions for Part I, line 2)

Method of inventory valuation (specify) ▶

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Other costs (attach schedule)	4	
5	TOTAL—Add lines 1 through 4	5	
6	Inventory at end of year	6	
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. (Enter here and on line 2, Part I.)	7	

Part III Statements Regarding Certain Activities and Other Information

		Yes	No
1	At any time during the tax year, did you have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) (see page 9 of the instructions for exceptions and filing requirements for TD F 90-22.1)? If "Yes," write in the name of the foreign country ▶		X
2	Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you had any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926.		X

The books are in care of ▶ Telephone number ▶

POINT FOUNDATION T2 12-31-86

SCHEDULE C—RENT INCOME FROM REAL PROPERTY AND PERSONAL PROPERTY LEASED WITH REAL PROPERTY

(See Instructions for Part I, line 6) N/A

1. Description of property	2. Rent received or accrued	3. Percentage of rent for personal property
		%
		%
		%
		%
		%

4. Complete for any item if the entry in column 3 is more than 50%, or if the rent is based on profit or income		5. Complete for any item if the entry in column 3 is more than 10% but not more than 50%		
(a) Deductions directly connected (Attach schedule)	(b) Income includible (Column 2 minus column 4(a))	(a) Gross income reportable (Column 2 x column 3)	(b) Deductions directly connected with personal property (Attach schedule)	(c) Income includible (Column 5(a) minus column 5(b))
Add columns 4(b) and 5(c) and enter total here and on line 6, Part I, page 2				

SCHEDULE E—UNRELATED DEBT-FINANCED INCOME (See Instructions for Part I, line 7) N/A

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight-line depreciation (Attach schedule)	(b) Other deductions (Attach schedule)
1			

4. Amount of average acquisition indebtedness on or allocable to debt-financed property (Attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (Attach schedule)	6. Percentage which col. 4 is of col. 5	7. Gross income reportable (Column 2 x column 6)	8. Allocable deductions (Column 6 x total of columns 3(a) and 3(b))	9. Net income or (loss) includible (Column 7 minus column 8)
		%			
		%			
		%			
		%			
2 Total (enter here and on line 7, Part I, page 2)					
3 Total dividends-received deductions included in column 8					

SCHEDULE F—INVESTMENT INCOME OF A SECTION 501(c)(7), (9), (17) OR (20) ORGANIZATION

(See Instructions for Part I, line 8) N/A

1. Description	2. Amount	3. Deductions directly connected (Attach schedule)	4. Net investment income (Column 2 minus column 3)	5. Set-asides (Attach schedule)	6. Balance of investment income (Column 4 minus column 5)
Total (enter here and on line 8, Part I, page 2)					

SCHEDULE G—INCOME (ANNUITIES, INTEREST, RENTS AND ROYALTIES) FROM CONTROLLED ORGANIZATIONS

(See Instructions for Part I, line 9) N/A

1. Name and address of controlled organization(s)	2. Gross income from controlled organization(s)	3. Deductions of controlling organization directly connected with column 2 income (Attach schedule)	4. Exempt controlled organizations		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under sec. 501(a), or the amount in col. (a), whichever is more	(c) Percentage which col. (a) is of col. (b)
					%
					%
					%

5. Nonexempt controlled organizations			6. Gross income reportable (Column 2 x column 4(c) or column 5(c))	7. Allowable deductions (Column 3 x column 4(c) or column 5(c))	8. Net income includible (Column 6 minus column 7)
(a) Excess taxable income	(b) Taxable income, or amount in column (a), whichever is more	(c) Percentage which col. (a) is of col. (b)			
		%			
		%			
		%			
Total (enter here and on line 9, Part I, page 2)					

POINT FOUNDATION T3 12-31-86

SCHEDULE H—EXPLOITED EXEMPT ACTIVITY INCOME, OTHER THAN ADVERTISING INCOME

(See Instructions for Part I, line 10) N/A

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income from unrelated trade or business (Column 2 minus column 3)	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (Column 6 minus column 5, but not more than column 4)	8. Net income includible (Column 4 minus column 7)
Total (enter here and on line 10, Part I, page 2)							

SCHEDULE I—ADVERTISING INCOME AND ADVERTISING LOSS (See Instructions for Part I, line 11) N/A

Part I Income From Periodicals Reported on Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or loss (col. 2 minus col. 3). If loss, enter in col. B, Part III. Do not complete cols. 5, 6 and 7. If gain, complete cols. 5, 6 and 7.	5. Circulation income	6. Readership costs	7. If col. 5 exceeds col. 6, enter in col. A, Part III, the gain shown in col. 4. If col. 6 exceeds col. 5, subtract col. 6 plus col. 3 from col. 5 plus col. 2. Enter gain in col. A, Part III.
Totals						

Part II Income From Periodicals Reported on a Separate Basis

Part III Column A—Advertising Income

(a) Enter "consolidated periodical" or names of non-consolidated periodicals	(b) Enter total amount from column 4 or 7, Part I, and amounts listed in cols. 4 and 7, Part II
Enter total here and on line 11, Part I, page 2	

Part III Column B—Advertising Loss

(a) Enter "consolidated periodical" or names of non-consolidated periodicals	(b) Enter total amount from column 4, Part I, and amounts listed in column 4, Part II
Enter total here and on line 28, Part II, page 2	

SCHEDULE J—COMPENSATION OF OFFICERS, DIRECTORS, AND TRUSTEES

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
KEVIN KELLY	PRESIDENT/DIRECTOR	PART %	25605
PAUL HAWKEN	CFO/DIRECTOR	PART %	280
HUEY JOHNSON	DIRECTOR	PART %	NONE
STEWARD BRAND	DIRECTOR	PART %	139
DOUG CARLSTON	DIRECTOR	PART %	NONE
		%	
Total (enter here and on line 14, Part II, page 2)			NONE

POINT FOUNDATION TH 12-31-86

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization

▶ See separate instructions.
▶ Attach this form to your return.

OMB No. 1545-0172

1986

Attachment Sequence No. **67**

Name(s) as shown on return: POINT FOUNDATION

Identifying number: 94-2147154

Business or activity to which this form relates

Part I **Depreciation** (Do not use this part for automobiles, certain other vehicles, computers, and property used for entertainment, recreation, or amusement. Instead, use Part III.)
See instructions under Items You Should Note for new rules for certain assets placed in service after July 31, 1986.

Section A.—Election To Expense Recovery Property (Section 179)

(a) Class of property	(b) Cost	(c) Expense deduction
1		
2 Listed property—Enter total from Part III, Section A, column (h)		
3 Total (see instructions for limitations). (Partnerships or S corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 1120S)		

Section B.—Depreciation of Recovery Property

(a) Class of property	(b) Date placed in service	(c) Basis for depreciation (Business use only—see instructions)	(d) Recovery period	(e) Method of figuring depreciation	(f) Deduction
4 Accelerated Cost Recovery System (ACRS) (see instructions): *For assets placed in service* **ONLY** *during tax year beginning in 1986*					
a 3-year property					
b 5-year property		57	5 years	ACRS	9
c 10-year property					
d 15-year public utility property					
e Low-income housing					
f 15-year real property					
g 18-year real property					
h 19-year real property					
5 Listed property—Enter total from Part III, Section A, column (g)					
6 ACRS deduction for assets placed in service prior to 1986 (see instructions)					343

Section C.—Depreciation of Nonrecovery Property

7 Property subject to section 168(e)(2) election (see instructions)	
8 Other depreciation (see instructions)	5

Section D.—Summary

9 Depreciation from Form 4562A (see instructions)	
10 Total (add deductions on lines 3 through 9). Enter here and on the Depreciation line of your return (Partnerships and S corporations—Do NOT include any amounts entered on line 3.)	357

Part II **Amortization**

(a) Description of property	(b) Date acquired	(c) Cost or other basis	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
1 Amortization for property placed in service **only** during tax year beginning in 1986					
2 Amortization for property placed in service prior to 1986					
3 Total. Enter here and on Other Deductions or Other Expenses line of your return					

See Paperwork Reduction Act Notice on page 1 of the separate instructions.

POINT FOUNDATION T5 12-31-86

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. OTHER DEDUCTIONS YEAR ENDED 12-31-86

DESCRIPTION		AMOUNT		
Outside Professional Services		34		
Payroll Taxes		279		
Supplies		72		
Research Materials		19		
Telephone		205		
Communication & Network Expense		15		
Postage		119		
Travel, Entertainment & Promotion		27		
Rent		435		
Utilities		71		
Insurance		25		
Legal, Professional & Copyright		57		
Bank Service Fees		45		
Random House Interest		41		
Random House Distribution Fee		23		
Miscellaneous		37		
Neti / Well Expense Reimbursement		(92)		
TOTAL		1412		

FORM 204 P REVISED 9/71 ACCOUNTANT STATIONERS & PRINTERS, LOS ANGELES

Form **2758**
(Rev. October 1983)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time to File

U.S. Partnership, Fiduciary, and Certain Exempt Organization Returns

▶ **File a separate application for each return.**

OMB No. 1545-0148

RECEIVED OSC - 472
MAY 18 1987
IRS - OGDEN, UTAH

Please type or print. File the original and one copy by the due date for filing your return. (See instructions on back.)

Name: POINT FOUNDATION

Number and street: C/O VINCENT + ROSE, INC. 3120 TELEGRAPH AVENUE, #8

City or town, State, and ZIP code: BERKELEY, CA 94705

Employer identification number: 94-2147154

(See back for filing instructions. S corporations filing Form 1120S, political or exempt organizations filing Form 1120-POL, corporate exempt organizations filing Form 990-T, or farmers' cooperative associations filing Form 990—C, use Form 7004.)

1 An extension of time until November 15, 1987 is requested in which to file (check only one):

☐ Form 1065 ☐ Form 1041-A ☐ Form 5227 ☐ Form 990-PF ☐ Form 990-BL
☐ Form 1041 (estate) ☐ Form 3520-A ☐ Form 990 ☒ Form 990-T (other than 401(a) trust) ☐ Form 6069
☐ Form 1041 (trust) ☐ Form 4720 ☐ Form 990-T (401(a) trust)

Check here ▶ ☐, if organization does not have an office or place of business in the United States.

2 For calendar year 19 86, or other tax year beginning _____ and ending _____

3 Has an extension of time to file been previously granted for this tax year? . . . . . ☐ Yes ☒ No

4 State in detail why you need the extension.
Information needed to complete the return has not been received.
Information will be received in time to complete return by November 15, 1987.

5a If this form is for Form 1041, 4720, 5227, 6069, 990-BL, 990-PF, or 990-T, enter the total tax estimated to be due on the return . . . . . $ 780

b If an estate, enter at least 1/4 of the amount on line 5a and pay with this form . . . . . $

c All others, enter the total amount on line 5a and pay with this form . . . . . $ 780.00

Caution: *Interest will be charged on any tax not paid by the regular due date of the returns filed on forms listed on line 5a above until the tax is paid.*

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete; and that I am authorized to prepare this form.

Signature ▶ [signature] Date ▶ 5/13/87

Note: *The person who signs this form may be: (1) a partner filing Form 1065 or 6069; (2) a fiduciary, trustee, or an officer representing the fiduciary or trustee filing Form 1041, 1041-A, 4720, or 5227; (3) a fiduciary, trustee, or an officer representing the fiduciary or trustee of an exempt trust filing Form 990, 990-PF, 990-T, or 990-BL; (4) a principal officer of a corporate organization filing Form 4720, 990, 990-PF, or 6069; (5) an attorney or certified public accountant qualified to practice before the IRS; (6) a foundation manager, trustee, or disqualified person filing Form 4720 or 990-BL for their own liability; (7) a person enrolled to practice before the IRS; (8) a person holding a power of attorney; (9) a grantor or transferor filing Form 3520-A; or (10) an individual filing Form 6069.*

IRS will show below whether or not your application is approved and will return the copy.

Notice to Applicant—To Be Completed by IRS

☒ We **HAVE** approved your application. (Please attach this form to your return.)

☐ We **HAVE NOT** approved your application. (Please attach this form to your return.)
However, because of your reasons stated above, we have granted a 10-day grace period from the date shown below or due date of your return, whichever is later. This 10-day grace period is considered to be a valid extension of time for purposes of elections otherwise required to be made on timely filed returns.

☐ We **HAVE NOT** approved your application.
After considering your reasons stated above, we cannot grant your request for an extension of time to file. (We are not granting the 10-day grace period.)

☐ We cannot consider your application because it was filed after the due date of your return.

☐ Other _____

EXTENSION TO FILE APPROVED TO Nov. 15 1987

Theron D. Petivka, Director
Fresno Service Center

By: _____

Received & Deposit
Date JUN 11 1987
Amt. 780.00
MFT 34 Date
Period 8612
Emp. #3382

895608196

For Paperwork Reduction Act Notice, see back of form.

Form **2758** (Rev. 10-83)

(Rcl. 6-1987) [2-18.7]

INCOME YEAR **1986**

Exempt Organization Business Income Tax Return

CALIFORNIA FORM **109**

Check one: ☒ Calendar year 1986 ☐ Fiscal year beginning _____, 1986, ending _____, 1987.

Affix Mailing Label

Corporate or Organization Number	Federal Employer Identification Number
D-0546604	94-2147154

Corporation or Organization Name: POINT FOUNDATION

Address: 27 GATE FIVE ROAD

City: SAULSALITO State: CALIFORNIA ZIP Code: 94965

Do Not Use These Spaces

TAXPAYER'S COPY

Corp./Org. No. | IYE | RC | DE | A | Remittance

Name and address of the trust fiduciary | Federal Employer Identification Number

Nature of trade or business: MAILING LIST SALES

Form number of federal form filed: 990-T

Attach Remittance Here	**Organizations Taxable as Corporations**				
	1 Unrelated business taxable income from Schedule A, line 31			1	4193
	2 Apportion _____ % (Schedule K, line 5) of line 1			2	
	3 Net operating loss carryover claimed			3	
	4 Net unrelated business taxable income (line 1 or 2 minus line 3)			4	
	5 Tax: 9.6% of line 4 (see General Instruction J)			5	403
	6 Tax credits from Schedule B, line 7			6	
	7 Balance (subtract line 6 from line 5. If line 6 is greater than line 5, enter zero)			7	403
Tax Computation	**Organizations Taxable as Trusts**				
	8 Unrelated business taxable income from Schedule A, line 31			8	
	9 Net operating loss carryover claimed			9	
	10 Net unrelated business taxable income (line 8 minus line 9)			10	
	11 Tax on amount on line 10 (see General Instruction J-2)			11	
	12 Tax credits from Schedule B, line 7	12			
	13 Credit for net income taxes paid to State of _____	13			
	14 Total credits (line 12 plus line 13)			14	
	15 Balance of tax (subtract line 14 from line 11. If line 14 is greater than line 11, enter zero)			15	
Total Tax	16 Tax from line 7 or line 15			16	403
	17 Tax on preference income from Schedule P (Form 100), line 16 (see General Instruction Q)			17	
	18 Total tax (add lines 16 and 17)			18	403
Payments	19 Estimated tax payments	19	945		
	20 Paid with application for extension	20			
	21 Total payments and/or credit (add lines 19 and 20)			21	945
Balance Due or Refund	22 Tax due (line 18 minus line 21). Pay entire amount with return			22	
	23 Overpayment (line 21 minus line 18)	23	542		
	24 Refund (amount from line 23 to be refunded)			24	439
	25 Credit to 1987 estimated tax (amount from line 23 to be credited)	25	103		

Person to contact for additional information: | Telephone Number: ( )

Please Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Title | Date | Telephone ( )

Paid Preparer's Use Only

Preparer's signature: Thom Rose CPA | Date: 11/11/87 | Check if self-employed ☐ | Preparer's social security no. 567,42,9044

Firm's name (or yours, if self-employed) and address: VINCENT + ROSE, INC. Certified Public Accountants 3120 Telegraph Ave., Suite 8 Berkeley, CA 94705 | E.I. No. 94-3001952 | Telephone ( )

POINT FOUNDATION X-1

Form 109 1986 Side 1

12-31-86

Schedule A Unrelated Business Taxable Income Computation

Unrelated Trade or Business Income		
1	Gross receipts or gross sales $ 9244 Less returns and allowances $ _____ Balance	9244
2	Cost of goods sold and/or operations (see worksheets below) MAILING LIST FULFILLMENT	994
3	Gross profit (subtract line 2 from line 1)	8250
4	(a) Net capital gains (or losses) (see Specific Line Instructions for Schedule A) – Trusts attach Schedule D (Form 540)	
	(b) Ordinary gain (or loss) (see Specific Line Instructions for Schedule A) – Trusts attach Schedule D-1 (Form 540)	
5	Income (or loss) from partnerships (attach statement)	
6	Rent income (Schedule C)	
7	Unrelated income of a 23701g or 23701i organization (Schedule E)	
8	Investment income of a 23701g or 23701i organization (Schedule E)	
9	Annuities, interest, royalties, and rents from controlled organizations (Schedule F)	
10	Exploited exempt activity income (Schedule G)	
11	Advertising income (Schedule H, Part III, Column A)	
12	Other income (attach schedule)	
13	Total unrelated trade or business income (add lines 3 through 12)	8250
Deductions (Except for contributions, deductions must be directly connected with the unrelated business income)		
14	Compensation of officers or trustees (Schedule I)	
15	Salaries and wages (not deducted elsewhere)	745
16	Repairs	88
17	Bad debts	437
18	Interest (attach statement)	59
19	Taxes (attach statement)	35
20	Contributions (see Specific Line Instructions for Schedule A – attach statement)	
21	Depreciation (Schedule J)	281
22	Amortization (attach statement)	
23	Depletion	
24	(a) Pension, profit-sharing plans, etc.	
	(b) Employee benefit programs (see Specific Line Instructions for Schedule A)	
25	Other deductions (attach statement)	1412
26	Total deductions (add lines 14 through 25)	3057
27	Unrelated business taxable income before allowable excess advertising costs (subtract line 26 from line 13)	5193
28	Excess advertising costs (Schedule H, Part III, Column B)	
29	Unrelated business taxable income before specific deduction (subtract line 28 from line 27)	5193
30	Specific deduction (see General Instruction N)	1000
31	Unrelated business taxable income (subtract line 30 from line 29. If line 30 is greater than line 29, enter the lesser of line 29 or zero)	4193

Worksheet Cost of Goods Sold Method of Inventory Evaluation (specify) _____

1	Inventory at beginning of year	
2	Merchandise bought for manufacture or sale	
3	Salaries and wages	
4	Other costs (attach schedule)	
5	Total (add lines 1 through 4)	
6	Less inventory at end of year	
7	Cost of goods sold (enter here and on Schedule A, line 2)	

Worksheet Cost of Operations

1	Salaries and wages	
2	Other costs (show detail) _____	
3	Total (enter here and on Schedule A, line 2)	

Schedule B Tax Credits (see instruction)

1	Jobs tax credit(s)		
2	Energy conservation		
3	Ridesharing		
4	Alcohol fuel device		
5	Solar energy		
6	Other credits		
7	Total (add lines 1 to 6) (enter here and on side 1, line 6 for corporations, or line 12 for trusts)		$

POINT FOUNDATION X 2 12-31-86

Schedule C Rent Income from Real Property and Personal Property Leased with Real Property

N/A

Note: For rental income from debt financed property, use Schedule D.

1. Description of property	2. Rent received or accrued	3. Percentage of rent attributable to personal property
		%
		%
		%

4. Complete if any item in column 3 is more than 50%, or for any item if the rent is determined on the basis of profit or income		5. Complete for any item in column 3 which exceeds 10% and is not more than 50%		
(a) Deductions directly connected (attach schedule)	(b) Income reportable, column 2 less column 4(a)	(a) Column 2 × column 3	(b) Deductions directly connected with personal property (attach statement)	(c) Net income includible, column 5(a) less column 5(b)
Add 4(b) and 5(c) and enter total here and on Schedule A, line 6				

Schedule D Unrelated Debt-Financed Income

N/A

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)

4. Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Percentage which column 4 is of column 5	7. Gross income reportable (column 2 × column 6)	8. Allocable deductions (total of columns 3(a) and 3(b) × column 6)	9. Net income (or loss) includible (column 7 minus column 8)
		%			
		%			
		%			
Total (enter here and on Schedule A, line 7)					

Schedule E Investment Income of a 23701g or 23701i Organization

N/A

1. Amount	2. Deductions directly connected (attach statement)	3. Net investment income (col. 1 less col. 2)	4. Set asides (attach statement)	5. Balance of investment income (col. 3 less col. 4)
Enter total here and on Schedule A, line 8				
Enter gross income from members (dues, fees, charges, or similar amounts)				

Schedule F Income (Annuities, Interest, Rents, and Royalties) From Controlled Organizations

N/A

1. Name and address of controlled organizations	2. Gross income	3. Directly connected deductions (attach statement)	4. Exempt controlled organization		
			(a) Unrelated business taxable income	(b) Taxable income computed as though not exempt under Sec. 23701 or the amount in col. (a), whichever is greater	(c) Percentage which column (a) is of column (b)
					%
					%
					%

5. Nonexempt controlled organizations			6. Gross income reportable (column 2 × column 4(c) or column 5(c))	7. Allowable deductions (column 3 × column 4(c) or column 5(c))	8. Net income includible (column 6 less column 7)
(a) Excess taxable income	(b) Taxable income or amount in column (a), whichever is greater	(c) Percentage which col. (a) is of col. (b)			
		%			
		%			
		%			
Total (enter here and on Schedule A, line 9)					

Schedule G Exploited Exempt Activity Income; Other than Advertising Income

N/A

1. Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income from unrelated trade or business (col. 2 less col. 3)	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expense (col. 6 less col. 5 but not to exceed amount in col. 4)	8. Net income reportable (col. 4 less col. 7 but not less than zero)
Total (enter here and on Schedule A, line 10)							

Schedule H Advertising Income and Excess Advertising Costs

N/A

Part I Consolidated Periodicals

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Excess advertising costs (if col. 3 exceeds col. 2, enter excess in Part III, col. B)	5. Net advertising income (if col. 6 exceeds col. 7, enter excess of col. 2 over col. 3 in Part III, col A)	6. Circulation income	7. Readership costs	8. Includible income (if col. 7 exceeds col. 6, subtract col. 7 plus col. 3 from col. 6 plus col. 2. If more than zero, enter amount in Part III, col A)
Totals							

Part II Non-Consolidated Periodicals

Part III Column A — Net Advertising Income		Part III Column B — Excess Advertising Costs	
(a) Enter "consolidated peridocal" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 5 or 8 and amounts listed in Part II, cols. 5 and 8	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column 4 and amounts listed in Part II, column 4
Enter total here and on Schedule A, line 11		Enter total here and on Schedule A, line 28	

Schedule I Compensation of Officers or Trustees

1. Name of Officer	2. Social Security Number	3. Title	4. Time devoted to business	5. Amount of compensation	6. Expense account allowances
Total compensation of officers (enter here and on Schedule A, line 14)					

Schedule J Depreciation

Instructions for Guideline Class Life System and Class Life System are contained in the instructions for form FTB 3887 (Guideline Glass Life System) and form FTB 3888 (Class Life System). **Note:** With limited exceptions, California has not adopted the Federal Accelerated Cost Recovery System (ACRS).

1. Group and guideline class or description of property	2. Date acquired	3. Cost or other basis	4. Depreciation allowed or allowable in prior years	5. Method of computing depreciation	6. Life or rate	7. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Other depreciation:						
Buildings						
Furniture and fixtures	1980-1986	1610	765	SL	VAR	281
Transportation equipment						
Machinery and other equipment						
Other (specify)						
3 Depreciation from form FTB 3887						
4 Depreciation from form FTB 3888						
5 Total						281
6 Amount of depreciation claimed elsewhere on return						
7 Balance. (subtract line 6 from line 5) Enter here and on Schedule A, line 21						281

Schedule K Apportionment Formula

Limited to unrelated trade or business amounts	Total within and without the state (a)	Total within the state (b)	Percent within the state (b) ÷ (a)
1 Average yearly value of real and tangible personal property whether owned or rented (see Specific Instructions)	$	$	
2 Wages, salaries, and other compensation of employees	$	$	
3 Gross sales and/or receipts, less returns and allowances	$	$	
4 Total percent (sum of the percentages above)			
5 Average percent (1/3 of total percent). Enter here and on side 1, line 2			

POINT FOUNDATION X-4 12-31-86

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. OTHER DEDUCTIONS YEAR ENDED 12-31-86

DESCRIPTION		AMOUNT		
Outside Professional Services		34		
Payroll Taxes		279		
Supplies		72		
Research Materials		19		
Telephone		205		
Communication & Network Expense		15		
Postage		119		
Travel, Entertainment & Promotion		27		
Rent		435		
Utilities		71		
Insurance		25		
Legal, Professional & Copyright		57		
Bank Service Fees		45		
Random House Interest		41		
Random House Distribution Fee		23		
Miscellaneous		37		
Neti / Well Expense Reimbursement		<92>		
TOTAL		1412		

[2-67]

(Rel. 6-1987)

CALIFORNIA FORM

YEAR 1986

Application for Automatic Extension of Time for Filing Return

3504

▶ See Instructions on back.

For Bank and Corporation returns, Exempt Organization Return or Statement (For Personal Income Tax use form FTB 3502). An application for an extension automatically will be approved if all requirements are met and this form is completed in its entirety. If an extension is granted, the return will be due within seven months from the original due date. You will not receive a notice if an extension is granted. If the application is denied, please read the notice enclosed with the denial or the notice on the reverse side of this form.

Please Type or Print Corporation or Exempt Organization Name and Address

Do Not Write In This Space

California Corporation Number: D-0546604

Federal Employer Identification Number: 94-2147154

Corporation Name: POINT FOUNDATION

Address: c/o VINCENT + ROSE, INC. 3120 TELEGRAPH AVE. #8

City: BERKELEY State: CA ZIP Code: 94705

1 Check one: ☒ Calendar year 1986
☐ Fiscal year beginning _____, ____, ending _____, ____.

2 Type of return
(a) ☐ Franchise Tax/Income Tax (Form 100)
(b) ☒ Exempt Organization Business Income Tax Return (Form 109)
(c) ☐ Exempt Organization Information Statement or Return (Form 199)

3 Does this application also cover subsidiaries to be included in a combined report? ..... ☐ Yes ☒ No
If Yes, attach a list of the corporations and their California corporation numbers to be included in the combined report.

4 Tentative tax and payments.
(a) Total tentative tax for income year. Include tax on preference items.
(i) If box 2(a) is checked, the tentative tax may not be less than the minimum tax, and
(ii) If box 2(b) or 2(c) is checked, and if no tax is due, enter "NONE" ..... $ 945
(b) Less: Payments and/or credits of estimated tax 945
(c) Balance due with this application ..... $ NONE

Note: The application will not be approved unless the tentative tax shown on line 4(c) is paid in full with this application.

Signature. — Under penalties of perjury, I declare I am authorized to make this application, and to the best of my knowledge and belief it is true, correct, and complete.

(SIGNATURE OF OFFICER OR AGENT) CPA (TITLE) 5/13/87 (DATE)

TO BE COMPLETED BY FRANCHISE TAX BOARD IF APPLICATION IS DENIED

Your application for extension of time to file a return has been DENIED for the reasons checked below:

☐ The application was not submitted on or before the due date of the return.
☐ The total tentative tax is either not shown or is not sufficient (must pay at least the minimum tax of $200 if box 2(a) was checked, for corporations subject to the franchise tax).
☐ The amount of credits/payments claimed does not match Franchise Tax Board records. Our records show $_____ in payments/credits. (The $200 paid to Secretary of State upon qualification or incorporation cannot be claimed as a tax credit.)
☐ Payment of the balance of tentative tax was not included with the application.
☐ A corporation that is suspended does not qualify for an extension.
☐ We have no record of this corporation having exempt status.
☐ The application was not completely filled out and/or signed.
☐ No extension beyond seven months may be granted.
☐ Other (explain): _____

DENIED BY: (Initial and Date)

(Rcl. 6-1987) [2-19] TAXPAYER'S COPY

INCOME YEAR **1986**

California Exempt Organization Annual Information Statement or Return

CALIFORNIA FORM **199**

Check one: ☒ Calendar year 1986 ☐ Fiscal year beginning _____, 1986, ending _____, 1987.

Affix Preaddressed Label

California Corporation Number	Federal Employer Identification Number
D-0546604	94-2147154

Corporation: F D-0546604 P*2** T 12

Address: POINT

City: 27 GATE 5 RD SAUSALITO CA 94965

A Final Return? ☐ Dissolved ☐ Withdrawn ☐ Merged/Reorganized ☐ IRC 338 Sale If a box is checked, enter date _____

B Is this a group report? ● ☐ Yes ☒ No

C Check forms filed this year:
Federal: ☒ 990 ☒ 990T ☐ 990PF ☐ 1041 ☐ 5227 ☐ 1120H ☐ 1120
State: ☒ 109 ☒ 100.

D If organization is exempt under R&TC Section 23701d and is a school, public charity, religious organization or is controlled by a religious organization, check box (no filing fee required): ● ☐

Attach Remittance Here

Part A Information Statement To be completed by all churches, apostolic organizations and religious orders (see instructions).

Indicate the various sources of this organization's receipts by approximate percentage of each item.

a Contributions, gifts, or grants ..... %

b Income from debt-financed property (rental, lease, dividends, interest, etc.) ..... %

c Other income (describe) _____ %

Sign Below. Do not complete Parts B, C, D or E.

Part B Information Return To be completed by all organizations not completing Part A above (see instructions).

1	Interest	1	
2	Dividends	2	
3	Gross rents	3	
4	Gross royalties	4	
5	Other income (attach schedule – do not include contributions, gifts, grants, etc.)	5	
6	Gross dues and assessments from members and affiliates	6	
7	Gross contributions, gifts, grants, and similar amounts received (see instructions)	7	
8	Gross amount received from sale of assets, excluding inventory items (attach schedule)	8	
9	Gross sales or receipts from all activities not shown on lines 1-8 (see instructions)	9	
10	Gross receipts for filing requirements tests. Add lines 1 through 9 ●	10	741485
11	Cost or other basis and sales expenses of assets sold	11	
12	Cost of goods sold	12	605493
13	Total cost. Add lines 11 and 12	13	
14	**Balance.** Subtract line 13 from line 10	14	135992

Part C If amount shown on line 10 is less than $25,000, skip Part C and complete Part D on Side 2; then sign below.

15	Contributions, gifts, grants, and similar amounts paid (attach itemized statement)	15	
16	Disbursements to or for members	16	
17	Compensation of officers, directors, and trustees (attach schedule)	17	
18	Other salaries and wages	18	
19	Interest	19	
20	Taxes	20	
21	Rent	21	
22	Depreciation and depletion	22	
23	Other (attach schedule)	23	
24	Total Expenses and disbursements. Add lines 15-23	24	209641
25	Excess of receipts over disbursements. Subtract line 24 from line 14	25	<73649>
26	Filing fee – $10.00 (see General Instruction E)	26	10
27	**Penalty for failure to file on time (see General Instruction K)**	27	
28	Balance Due: (add lines 26 and 27)	28	10

Please Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer _____ Date _____ ▶ Title _____

Paid Preparer's Use Only

Preparer's signature ▶ Thomas C Rose CPA Date 11/11/87 Check if self-employed ☐ Preparer's social security no. 567 42 9044

Firm's name (or yours, if self-employed) and address ▶ VINCENT + ROSE, INC. Certified Public Accountants 3120 Telegraph Ave., Suite 8 Berkeley, CA 94705 E.I. No. 94-3001952 Telephone ( )

Form 199 1986 **Side 1**

POINT FOUNDATION S1 12-31-86

Part D Questions

29 If exempt under Section 23701d, have you during the year (1) attempted to influence legislation or any ballot measure, or (2) participated in any political campaign, or (3) made an election under Section 23704.5 (relating to lobbying by public charities)? If "Yes," complete and attach form FTB 3509 (see instructions) ☐ Yes ☒ No

30 Did the organization have any changes in its activities, governing instrument, articles of incorporation or bylaws which have not been reported to the Franchise Tax Board? ☐ Yes ☒ No

31 Are you exempt under Section 23701g? ☐ Yes ☒ No
If "Yes," enter amount of gross receipts from general public use. $ _____

32 Did you file Form 100 or Form 109 to report taxable income? ☒ Yes ☐ No
If "Yes," enter amount of total income reported. $ 4193

33 The books are in care of ▶ POINT FOUNDATION Telephone Number 415-332-1716
Located at ▶ 27 GATE 5 ROAD, SAUSALITO, CA 94965

Part E Balance Sheet Complete this section if Part C was completed.

	Beginning of Taxable Year		End of Taxable Year	
	(a) Amount	(b) Total	(c) Amount	(d) Total
Assets				
34 Cash: (a) Savings and interest-bearing accounts				
(b) Other				
35 Accounts receivable net				
36 Notes receivable net (attach schedule)				
37 Inventories				
38 Government obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
39 Investments in nongovernmental bonds, etc. (attach schedule)				
40 Investments in corporate stocks (attach schedule)				
41 Mortgage loans (number of loans _____)				
42 Other investments (attach schedule)				
43 Depreciable (depletable) assets (attach schedule)				
(a) Less accumulated depreciation (depletion)				
44 Land				
45 Other assets (attach schedule)				
46 **Total assets**				
Liabilities				
47 Accounts payable				
48 Contributions, gifts, grants, etc., payable				
49 (a) Bonds and notes payable (attach schedule)				
50 (b) Mortgages payable				
51 Other liabilities (attach schedule)				
52 **Total liabilities**				
Net Worth				
53 Capital stock or principal fund _____				
54 Paid-in or capital surplus				
55 Retained earnings or income fund				
56 **Total net worth**				
57 Total liabilities and net worth				

NAME POINT FOUNDATION IDENTIFICATION NO. 94-2147154

STATEMENT NO. CALIFORNIA TAX DEPRECIATION YEAR ENDED 12-31-86

DESCRIPTION	DATE ACQUIRED	BASIS	METHOD/ RATE	DEPREC ALLOWED PRIOR YRS	DEPREC THIS YEAR
Camera Body	4/80	525	SL 10 YRS	301	53
Camera Lens	4/80	515	SL 10 YRS	295	52
Office Equipment	11/82	911	SL 5 YRS	653	182
Type Setter	12/82	26 675		18 468	5 335
Modem (4)	9/83	2 796		1 864	559
Kaypro II (3)	10/83	5 385		2 333	1 077
Kaypro 10	11/83	2 795		1 770	557
Ricoh Copier	6/83	5 497		3 939	1 099
Phone System	6/83	6 100		4 372	1 220
IBM-PC	7/83	4 804		2 402	961
Phone System	7/83	20 364		7 332	1 222
Phone System	8/83	2 262		1 093	452
Phone System	10/83	803		522	161
Compaq Computer	11/83	3 626		1 571	725
Phone System	11/83	1 381		586	276
Lasan Security	11/83	1 595		446	319
Lana Video Slide	12/83	2 612		1 088	522
Radio Shack Hard	2/84	1 799		626	359
Datamac Hard Disk	2/84	1 050		401	210
Compaq Plus	7/84	4 134		1 240	827
Compaq Plus	9/84	12 084		3 223	2 417
Minolta Copier	5/81	11 443		6 104	2 289
Okidata Printer	1/84	360		144	72
Okidata Printer	6/84	460		146	92
McIntosh	1/85	2 985		249	597
HP Thinkjet Printer	3/85	1 259		210	252
Typesetting Terminal	5/86	4 599		0	613
		128 819		61 238	22 502

FORM 204 P REVISED 9/71 ACCOUNTANT STATIONERS & PRINTERS, LOS ANGELES

[2-67]

(Rev. 6-1987)

CALIFORNIA FORM

YEAR

19 86

Application for Automatic Extension of Time for Filing Return

3504

▶ See Instructions on back.

For Bank and Corporation returns, Exempt Organization Return or Statement (For Personal Income Tax use form FTB 3502). An application for an extension automatically will be approved if all requirements are met and this form is completed in its entirety. If an extension is granted, the return will be due within seven months from the original due date. You will not receive a notice if an extension is granted. If the application is denied, please read the notice enclosed with the denial or the notice on the reverse side of this form.

Please Type or Print Corporation or Exempt Organization Name and Address

Do Not Write In This Space

California Corporation Number: D-0576604

Federal Employer Identification Number: 94-2147154

Corporation Name: POINT FOUNDATION

Address: c/o VINCENT + ROSE, INC. 3120 TELEGRAPH AVE. #8

City: BERKELEY State: CA ZIP Code: 94705

1 Check one: ☒ Calendar year 1986
☐ Fiscal year beginning _____, ____, ending _____, ____.

2 Type of return
(a) ☐ Franchise Tax/Income Tax (Form 100)
(b) ☐ Exempt Organization Business Income Tax Return (Form 109)
(c) ☒ Exempt Organization Information Statement or Return (Form 199)

3 Does this application also cover subsidiaries to be included in a combined report? ☐ Yes ☒ No
If Yes, attach a list of the corporations and their California corporation numbers to be included in the combined report.

4 Tentative tax and payments.
(a) Total tentative tax for income year. Include tax on preference items.
(i) If box 2(a) is checked, the tentative tax may not be less than the minimum tax, and
(ii) If box 2(b) or 2(c) is checked, and if no tax is due, enter "NONE" ..... $ NONE
(b) Less: Payments and/or credits of estimated tax ..... $ NONE
(c) Balance due with this application .....

Note: The application will not be approved unless the tentative tax shown on line 4(c) is paid in full with this application.

Signature. — Under penalties of perjury, I declare I am authorized to make this application, and to the best of my knowledge and belief it is true, correct, and complete.

(SIGNATURE OF OFFICER OR AGENT) CPA (TITLE) 5/13/87 (DATE)

TO BE COMPLETED BY FRANCHISE TAX BOARD IF APPLICATION IS DENIED

Your application for extension of time to file a return has been DENIED for the reasons checked below:

☐ The application was not submitted on or before the due date of the return.
☐ The total tentative tax is either not shown or is not sufficient (must pay at least the minimum tax of $200 if box 2(a) was checked, for corporations subject to the franchise tax).
☐ The amount of credits/payments claimed does not match Franchise Tax Board records. Our records show $_____ in payments/credits. (The $200 paid to Secretary of State upon qualification or incorporation cannot be claimed as a tax credit.)
☐ Payment of the balance of tentative tax was not included with the application.
☐ A corporation that is suspended does not qualify for an extension.
☐ We have no record of this corporation having exempt status.
☐ The application was not completely filled out and/or signed.
☐ No extension beyond seven months may be granted.
☐ Other (explain): _____

DENIED BY: (Initial and Date)